IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 19TH DECEMBER 2007 / 28TH AGRAHAYANA 1929

WP(C).No. 37977 of 2007(U)

PETITIONER:

M/S. HOTEL ALAKANANDA,
MAIN ROAD, PARIPPALLY - 691 574,
KOLLAM, REPRESENTED BY ITS PARTNER
MR. ARAVINDHAKSHAN.

BY ADV. SRI.A.SUDHI VASUDEVAN
SRI.M.RAJEEV
SRI.C.MOHAMMED HABEEB

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER, AUDIT ASSESSMENT,
OFFICE OF THE ASSISTANT COMMISSIONER (AA),
COMMERCIAL TAXES, KOLLAM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, THEVALLY,
KOLLAM-9.

3. INSPECTING ASSISTANT COMMISSIONER,
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOLLAM.

BY GOVERNMENT PLEADER SRI C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 37977 of 2007

Dated: December 19, 2007

JUDGMENT

Exts.P1 and P5 are orders of assessment against which Exts.P2 and P6 appeals are filed before the 2nd respondent. Along with the appeals petitioner has also filed Exts.P4 and P8 applications for stay. Petitioner also refers to the early hearing application that has been filed. Despite all these, the petitioner did not succeed in getting any interim order. At the same time, recovery proceedings have been initiated as per Exts.P9 and P9(a) and in these circumstances, the writ petition is filed.

2. Now that the petitioner has resorted to the statutory remedy that is available by filing appeals and stay petitions as described above, I dispose of this writ petition directing that the 2nd respondent shall take up and consider Exts.P4 and P8 stay petitions filed by the petitioner as expeditiously as possible, at any rate, within three weeks from the date of production of a copy of this judgment. In the meantime further proceedings pursuant to

Exts.P9 and P9(a) will stand deferred for a period of four weeks.

Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE

mt/-